

COUNTY OF PLACER, CALIFORNIA
DIRECT AND OVERLAPPING DEBT
JUNE 30, 2006
(amounts expressed in thousands)

2004-05 Assessed Valuation (includes unitary utility valuation): \$ 46,201,204
Less: Redevelopment Incremental Valuation: 1,898,587
Adjusted Assessed Valuation: \$ 44,302,617

<u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	Total Debt 6/30/2006	% Applicable	District's Share of Debt 6/30/06
Los Rios Community College District	\$ 90,035	0.04%	\$ 37
Sierra Joint Community College District School Facilities Improvement District No. 1	20,000	62.36%	12,472
Rocklin Unified School District	89,221	100.00%	89,221
Other Unified School Districts	123,079	Various	74,966
Placer Union High School District	40,559	100.00%	40,559
Roseville Joint Union High School District	60,249	92.33%	55,626
Roseville City School District	39,203	100.00%	39,203
Other High School and School Districts	59,130	51.22%	30,289
Cities of Auburn and Colfax	1,203	100.00%	1,203
County Water Districts	669	100.00%	669
Nevada Irrigation District	3,710	30.01%	1,113
Community Facilities Districts	658,306	100.00%	658,306
1915 Act Bonds (Estimate)	70,027	100.00%	70,027
 TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			 <u>1,073,691</u>

DIRECT AND OVERLAPPING GENERAL FUND DEBT:

Placer County General Fund Obligations	\$ \$ 22,855	100.00%	\$ 22,855
Placer County Office of Education Certificates of Participation	2,885	100.00%	2,885
Sierra and Yuba Joint Community College District Certificates of Participation	13,600	72.80% & .095%	7,792
Western Placer Unified School District Certificates of Participation	88,023	99.99%	88,018
Placer Union High School District Certificates of Participation	11,615	100.00%	11,615
Auburn Union School District Certificates of Participation	36,764	100.00%	36,764
Eureka Union School District Certificates of Participation	7,105	100.00%	7,105
Roseville City School District Certificates of Participation	18,825	100.00%	18,825
Other School District Certificates of Participation	103,418	Various	19,813
City of Roseville Certificates of Participation	24,735	100.00%	24,735
Other City General Fund Obligations	23,110	100.00%	23,110
Auburn Area Recreation and Park District Certificates of Participation	900	100.00%	900
Public Utility District Certificates of Participation	2,330	3.93%-78.50%	837
 TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT			 <u>265,254</u>

COMBINED TOTAL DEBT

\$ 1,338,945 (2)

(1) Percentage of overlapping agency's assessed valuation located within boundaries of the city.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

Ratios to 2005-06 Assessed Valuation:

Total Overlapping Tax and Assessment Debt.....2.32%

Ratios to Adjusted Assessed Valuation:

Combined Direct Debt (\$22,855).....0.05%

Combined Total Debt.....3.02%